

U.S. Department
of Transportation

**United States
Coast Guard**



INDUSTRIAL MANAGEMENT MANUAL

COMDTINST M5240.1A



COMDTINST 5240.1A

28 JUL 1993

COMMANDANT INSTRUCTION M5240.1A

Subj: INDUSTRIAL MANAGEMENT MANUAL

- 1. PURPOSE. This manual establishes policy, and prescribes procedures for Industrial Managers of Coast Guard Industrial Support Activities.
2. ACTION. Area and district commanders and commanders of maintenance and logistics commands shall follow the procedures and guidelines contained in this manual.
3. DIRECTIVES AFFECTED. The Industrial Management Manual, COMDTINST M5240.1, dated 21 January 1986 is canceled.
4. DISCUSSION. The changes in this manual are extensive. Additional chapters are under development and will be distributed as future changes.
5. REPORTS AND FORMS. Reporting requirements will be covered in future changes to this instruction.

Handwritten signature of Robert E. Kramek, Chief of Staff

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Table with 26 columns (a-z) and 8 rows (A-H) showing distribution counts for various offices.

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CHAPTER 1

MISSION

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A. Management Overview.

- 1. Vision. We shall provide an effective and efficient industrial infrastructure within the CG to support Coast Guard operational missions. We shall provide our industrial personnel with opportunities for personal and professional growth in an environment of trust, integrity, equality and mutual respect. We shall support changing Coast Guard needs through continuous improvement, innovation, and technological growth now and into the 21st century.

- 2. Mission. Coast Guard Industrial Support Activities provide a portion of the support needed to fulfill Coast Guard operational requirements and contingencies. The mission statement describes who Industrial Support Activities are, what they do, why they do it, and for whom they do it. It provides the focus from which all participants of the industrial delivery system direct their efforts. To remain responsive to the customer, Industrial Support Activities must continually focus on the mission when developing and executing business practices.

A. 2. (cont'd)

MISSION STATEMENT

Industrial Support Activities provide quality intermediate and depot level industrial services that are versatile, timely, environmentally safe, and responsive to units, Coast Guard wide.

We accomplish our mission by maintaining an in-house core Industrial capability of engineering expertise, skilled tradespeople, equipment and facilities that are responsive to:

- ◆ Coast Guard military and domestic contingency mission needs as guided by Logistics Support and Mobilization Plans.
- ◆ Coast Guard peace time mission needs as defined by and coordinated with Maintenance and Logistics Commanders and District Commanders.

3. Definitions.

- a. Industrial Support Activity (ISA). An ISA consists of the personnel, equipment, and facilities located at designated Support Centers, Groups, or Bases having responsibility for executing the Coast Guard's industrial mission. Not all Support Centers, Groups, and Bases have industrial missions.
- b. Customers. The customers of ISAs are those Coast Guard units receiving industrial products and services which enable them to carry out their missions.
- c. Partners. The partners of ISAs are those Coast Guard units and staff elements who are part of the process or have an interest in the delivery of Industrial products and services to Industrial customers.

B. Technical Section.

1. Industrial Support Activities. Commands with industrial support activities are:

Support Center Alameda, CA
Support Center Boston, MA
Support Center New Orleans, LA
Support Center New York, NY
Support Center Portsmouth, VA
Support Center San Pedro, CA

B. 1. (cont'd)

Group Baltimore, MD
Group Woods Hole, MA
Base Charleston, SC
Base Detroit, MI
Base Ft. Macon, NC
Base Honolulu, HI
Base Ketchikan, AK
Base Mayport, FL
Base Miami, FL
Base Milwaukee, WI
Base Mobile, AL
Base St. Louis, MO
Base South Portland, ME
Base San Juan, PR
Base Saute Ste Marie, MI
Base Southwest Harbor, ME

2. Levels of Maintenance.

- a. Organizational Level Maintenance. Those services which are the responsibility of, and performed by, the operating unit on their own equipment. It can consist of inspecting, cleaning, servicing, lubricating and adjusting. Depending on the capabilities of the unit and the specific piece of equipment under consideration, it could also involve the repairing or the replacing of parts, minor assemblies or sub-assemblies, or possibly, even complete overhaul. Organizational maintenance is the responsibility of unit personnel. Ideally, this level of maintenance should be preventive in nature. When equipment failure requires corrective action, not within the capability of the operating unit, the next level of maintenance (intermediate) support is required.
- b. Intermediate Level Maintenance. Those services which are the responsibility of, and performed by, designated maintenance activities in direct support of operational units. ISAs are one of the sources available to provide these services. Typically, intermediate level maintenance consist of calibration, repair or replacement of damaged or unserviceable parts, components, modules, assemblies, or whole equipments; the emergency manufacture of unavailable parts; and delivery of technical assistance. Intermediate level maintenance is not normally within the capability of the operational unit.

- B. 2. c. Depot Level Maintenance. Those services that are the responsibility of a Headquarters Command or a Maintenance and Logistics Command, and performed by designated maintenance activities. ISAs are one of the activities available to provide these services. Typically depot level maintenance is performed on material, equipment, systems, platforms, or facilities requiring major overhaul or a complete rebuild of parts, assemblies, modules and end items. Generally this includes the manufacture or construction of parts, and, modifications, testing, and reclamation as required. Depot level maintenance use more extensive facilities and higher skilled personnel for repair than are available in lower maintenance activities.
3. History. Most ISAs can trace their existence back to the Lighthouse Service. When the Lighthouse Service integrated into the Coast Guard in 1939, these Buoy Depots began to take on the multi-mission nature of the Coast Guard. They evolved to meet customer requirements that were not available within the local private industry. These specialized requirements resulted from Coast Guard efforts to standardize equipment, facilities, and vessels. In addition, this in-house expertise ensured the Coast Guard could maintain its mission effectiveness in times of a military and domestic contingency. In the 1950's the Buoy Depots became Bases to reflect the level of coordination needed to provide various industrial services. In the 1960's accounting was industrialized (industrial accounting) to distribute the cost of operating the facilities fairly among the customers. In the early 1980's, the Headquarters Industrial Branch was absorbed into Headquarters Engineering Staff and program oversight at the Headquarters level became a collateral duty for the Senior Engineering Staff Assistant. Then in 1988, the Coast Guard realigned and management oversight within the districts was eliminated with the removal of the District Chief Engineer. In 1989, the Finance Center was created and the Coast Guard began use of DAFIS accounting. DAFIS accounting was not able to adequately support industrial accounting. One of the symptoms during this period of lack of oversight was that ISAs were not able to compete in cost comparisons during A-76 reviews. We began to lose our in-house resources required to support unique Coast Guard operational missions. The Chief of Staff directed an Industrial Support Study to evaluate the Coast Guard's Industrial function, and develop a more efficient/effective Industrial support delivery system. The study contains recommendations to create oversight staffs, standardize procedures, evaluate a return to industrial accounting, coordinate industrial activities, and develop readiness plans. This manual implements some of the recommendations in the industrial support study.

- B. 4. Readiness Capabilities. Operational commanders have mission requirements to execute during military and domestic contingencies. Plans provide the framework for these missions. From this framework, ISAs often will be the best resource to meet operational commanders' needs because other government or commercial resources usually are not available. ISAs maintained under peace time conditions ensure an adequate level of response for these contingencies.
5. Core Capabilities. ISAs will strive to meet the following objectives:
- a. Execute readiness requirements.
 - b. Maintain special skills and capabilities needed to support Coast Guard unique operational requirements.
 - c. Operate effectively and efficiently on a regional level.

CHAPTER 2

REQUESTING SERVICES

Contents

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 5. ISO Process
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A. Management Overview.

1. Access to Industrial Support Activities.

a. Industrial Support Activity (ISA) Availability.

Industrial Support Activities (ISAs) are available to provide intermediate and depot level services to Coast Guard units. A standard process has been established for requesting industrial services to simplify and increase customer access to ISAs.

b. Requesting Industrial Services.

(1) Any Coast Guard unit or staff, with available funds and authority for obligating government funds can request services from an ISA. By issuing an Industrial Service Order (ISO)(CG Form 3103), a customer commits its' funds for services to be rendered by an ISA. This is much the same as committing funds in any commercial procurement. For work to be accomplished, the customer and the ISA must reach a mutually agreeable and acceptable service order to accomplish that work. When agreement is attained the committed funds are obligated.

(2) In emergency situations, a CASREP, E-Mail, or phone conversation will be enough to initiate response from an ISA. In these instances, funding for the initial request is on a "not to exceed" basis, with the ISA being reimbursed by the

customer. The ISA will take the information provided and generate an ISO. The ISO is used to document the authority to proceed with emergency services and is signed by the customer as soon as the situation allows. The customer must state in the emergency request that: funds are available, the ISA has authorization to proceed, and the operational commander deems the services be completed quickly. Telephonic or E-mail request shall be documented with a CASREP or Message Request. Paragraph B.9., Examples, of this chapter includes CASREP and Message Request examples.

- c. Responsibilities. Both the customer and the ISA have responsibilities, some distinct, some shared. Teamwork is fundamental and critical. The customer must establish the need for the work, clearly identify the requirements, and properly fund the work. The ISA's focus is on the needs of the customer. The ISA must provide its customers with high quality work that is delivered on time and within budget. The ISA also has a responsibility to keep customers informed of the true status of its projects. Customers and the ISA must focus on the proper and effective execution of each individual process involved: ISO initiation, preparation of ISOs, cost estimating, ISO acceptance procedures, ISO start-up, ISO status reporting, ISO amendment procedures, ISO close-out, and workload projections.
- d. Bona Fide Need. The bona fide need rule states that a fiscal year's appropriation may be obligated only to meet a legitimate, or bona fide, need arising in or in some cases arising prior to, but continuing to exist in the fiscal year for which the appropriation was made. The Industrial Manager can assist in making these determinations. This rule does allow for full initial funding for work which is for a single end product to start in one fiscal year and extend into a subsequent fiscal year (see "constructive start, paragraph A.1.f). However, it does not allow for a small amount of work to be started in one fiscal year for the sole purpose of protecting funds that are expiring at the end of the fiscal year. The bona fide need rule applies to multiple-year as well as single fiscal year appropriations.
- e. Obligation. Funds which accompany an ISO are transferred to the industrial AFC-38 account. AFC-38 is a revolving fund which finances ISOs. Funds are considered obligated once agreement between the requisitioner and the ISA on the amount is attained at the time of approval of the ISO by the Industrial Manager - provided a bona fide need exists and a constructive start is both required and made in the fiscal year in which the funds are obligated.

- A. 1. f. Constructive Start. When a Project Order (see paragraph B.3.a. for Project Order description) is funded by an appropriation that will expire at the end of the fiscal year and this Project Order will extend into the next fiscal year, a constructive start must be made in the fiscal year in which the funds are appropriated and obligated. In other words, the work must start before the fiscal year ends in order for it to be a valid obligation. This requirement for constructive start is in addition to the limitation discussed under "bona fide needs."
- g. Co-mingled Funds. ISO funds shall not be from different appropriations. Funds from different appropriations (e.g. OE and AC&I) must not be mixed on the same ISO. It may be acceptable to accomplish OE work during an AC&I project as long as the work accomplished is not part of the AC&I project. In all cases separate projects must be established for the work or else funds are considered co-mingled.
2. Industrial Service Order Form, CG 3103.
- a. Coast Guard Form 3103 is part of the Coast Guard's standard forms library in Forms Plus and the Catalog of Forms. Refer to page 2-14 for an example of the form.
- b. Detailed instructions for completing Coast Guard Form 3103 are in paragraph B., Technical Section of this chapter, as well as on page two of the form.
3. ISO Funding Requirements and Restrictions. ISOs fall into two types, Work Order and Project Order. The type determines the funding requirements/restrictions. The Industrial Manager is responsible to review the ISO and make a final determination on whether an ISO is a Work Order or a Project Order. The purpose of this review and final determination is to insure that ISO is being administered and financed in accordance with the existing directives and procurement laws. The following guidelines apply in the determination of work orders and project orders.
- a. Work Orders.
- (1) Work Orders are issued under authority of 31 U.S.C. 1535 for work or services involving day-to-day operations of the benefiting unit.
- (2) Work Orders involve services which are generally of a recurring nature and performed on an incremental basis. Work Orders are similar to a "not to exceed time and materials" (T&M) contract placed with commercial contractors.

A. 3. a. (3) All Work Orders shall have an expiration or end date prior to or coinciding with the expiration date of the appropriation funding the Work Order. Further, in keeping with the "bona fide need" rule, no calls shall be placed against an existing Work Order to meet future requirements that will or may arise subsequent to the expiration date of the Work Order or the appropriation funding the Work Order.

b. Project Orders.

- (1) Project Orders are specific requests issued under authority of 14 U.S.C. 151 for the manufacture of materials or the performance of services.
- (2) Project Orders are similar to orders or cost reimbursement contracts placed with commercial enterprises. Paragraph B.9.d, Examples, contains a Project Order example.
- (3) Project Orders, unlike Work Orders, describe fixed and definite tasks, and do not require expiration dates. However, performance of a Project Order must also adhere to the 'bona fide need' rule. Of course, funds must be obligated during the fiscal year or years for which they are available. The work funded by the Project Order must be for requirements of the fiscal year or years for which the Project Order funds were appropriated. There must also be a constructive start of the work before the Project Order's obligated funds expire. Once the Project Order is opened the funds remain available for use by the ISA for a maximum of two years (from the date opened to the date completed).

B. Technical Section.

1. Industrial Service Order Categories. ISOs fall into two categories, Work Order and Project Order. The category determines the funding requirements/restrictions. The Industrial Manager is responsible to review the ISO and make a final determination on whether an ISO is a Work Order or a Project Order. The purpose of this review and final determination is to insure that ISO is being administered and financed according to the existing directives and procurement laws. The requisitioner is responsible to make sure that proper consideration is made to determine if use of an ISA is cost advantageous to the government.

B. 2. ISO Work Order Requirements/Restrictions.

- a. Work Order Description. A Work Order is a request for services from an ISA issued under the authority of 31 U.S.C. 1535 for work or services involving day-to-day operations of the benefiting unit. This work or service is usually of a general nature, performed incrementally over a specified period of time and will not exceed the end of the fiscal year in which the funds expire. Work Orders are similar to a "not to exceed time and materials" (T&M) contract placed with commercial contractors. They provide a medium for an ISA to expense material and travel in minor routine or emergency work which does not exceed certain locally established limits.

EXAMPLE: The ISO has a total funding limit set at \$500 for materials and a manhours limit of 20 hours. The ISO includes a general description of the types of services that might be requested and the per call limitations. Once the ISO is approved, the customer only needs to call the ISA and request service. The ISA keeps track of the individual requests charged to the ISO. The ISA makes sure they do not exceed the customer's funding limit. Small amounts of work typically are completed under work orders. Continuous services may be funded on work orders by ISAs because of diverse and general requirements. Preparation for initial emergency responses are normally made on Work Orders and based on "Memorandums of Understanding" between the customer and the ISA.

- b. Work Order Legislative Authority. Work Orders are issued under authority of 31 U.S.C. 1535.

31 U.S.C 1535 (Excerpt)

The head of an agency or major organizational unit within an agency may place an order with a major organizational unit within the same agency or another agency for goods or services if

- amounts are available;
 - the head of the ordering agency or unit decides the order is in the best interest of the United States Government;
 - the agency or unit to fill the order is able to provide the ordered goods or services; and
 - the head of the agency decides ordered goods or services cannot be provided as conveniently or cheaply by a commercial enterprise.
-
-

31 U.S.C 1535 (Excerpt)

An order placed or agreement made under this section obligates an appropriation of the ordering agency or unit. The amount obligated is deobligated to the extent that the agency or unit filling the order has not incurred obligations, before the end of the period of availability of the appropriation, in

- providing goods or services; or
- making an authorized contract with another person to provide the requested goods or services.

- c. Work Order Policy: The most notable difference between Work Orders and Project Orders (Project Orders are discussed later in this section) is the time limitation on availability of funds. Work Orders and their funds usually expire at the end of the current fiscal year. Any funds remaining with the ISO after the end of the fiscal year in which the funds expire are lost for use by either the customer or the ISA. At the beginning of the last quarter of the fiscal year in which the funds expire, the ISA should advise all Work Order Funding Units of their remaining balances and act to close-out or amend the Work Orders to maximize the use of funds.
3. ISO Project Order Requirements/Restrictions.
- a. Project Order Description. A Project Order is a request for specific, definite, and certain orders issued under authority of 14 U.S.C. 151 for the manufacture of materials and/or equipment or for the performance of services. A Project Order is similar to a cost reimbursement contract placed with a commercial enterprise.

- B. 3. b. Legislative Authority: Project Orders are issued under authority of 14 U.S.C. 151.

14 U.S.C 151

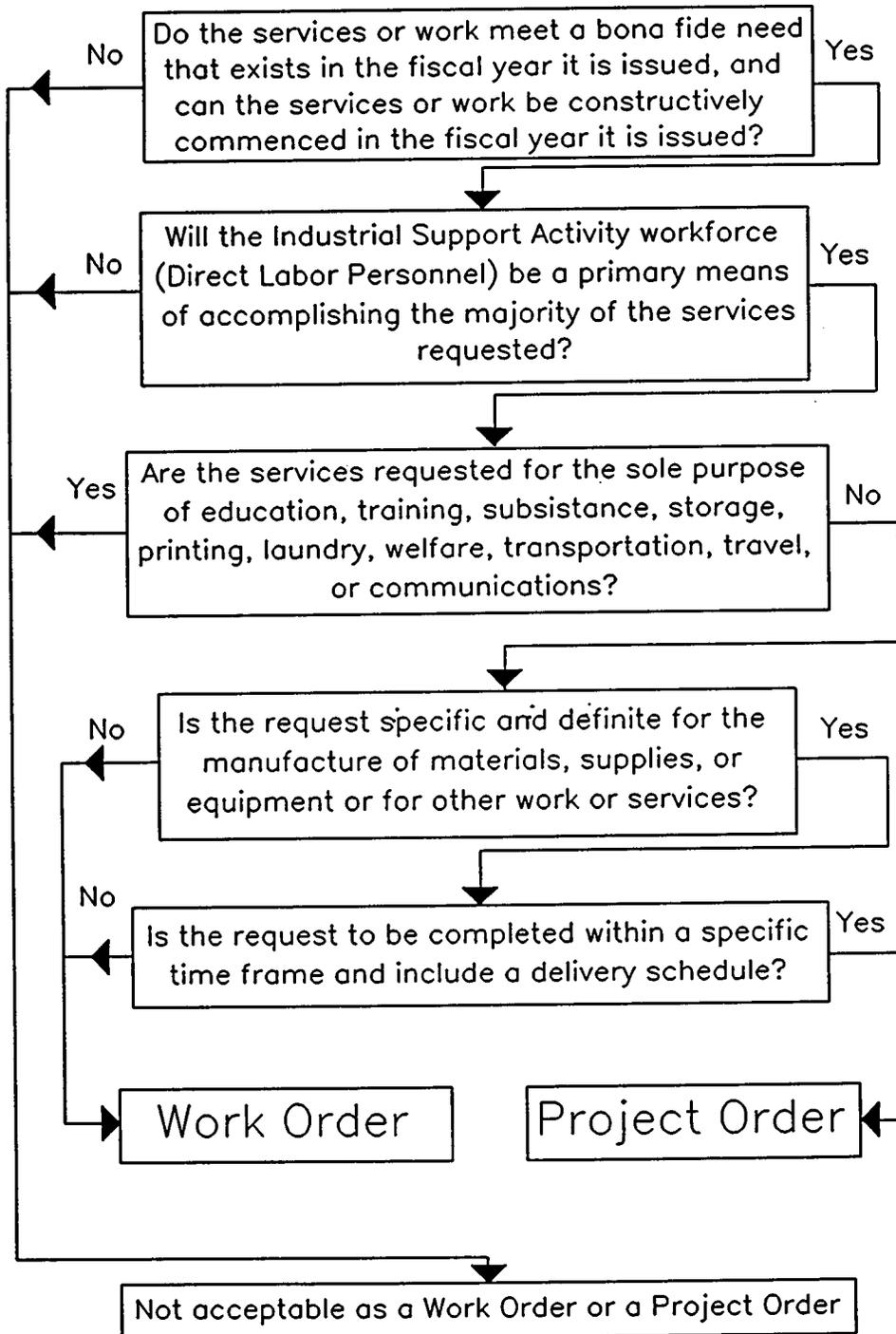
All orders or contracts for work or materials, under authorization of law, placed with Government-owned establishments by the Coast Guard shall be considered as obligations in the same manner as provided for similar orders or contracts placed with private contractors, and appropriations for such work or material shall remain available for payment therefor as in the case of orders or contracts placed with private contractors.

- c. Project Order Policy. To ensure integrity of the ISO system, specific Project Order guidelines are established, and must be strictly adhered to. Funds obligated for a Project Order do not necessarily expire at the end of the current fiscal year. The life of a project order shall not exceed more than two years (from the date opened to the date completed). Coast Guard Project Orders are:
- (1) Specific, definite, and certain orders placed for the manufacture of materials, supplies, or equipment or for other work or services to be completed within a specific time frame. Project Orders should normally include a delivery schedule and shipping instructions or provisions under which the items are delivered.
 - (2) Similar to a contract placed with a commercial enterprise and, to the same extent as a contract, will be specific, definite, and certain as to the work or services encompassed by the order.
 - (3) Issued for such purposes as production or construction.
 - (4) Funded by any appropriation which can fund a contract.
 - (5) Issued on a fixed price basis.
 - (6) Fully funded from currently available funds.
 - (7) Issued on the premise of bona fide need and the expeditious commencement/accomplishment of the requirements of the order. Project Orders will be constructively started in the fiscal year issued.

- B. 3. c. (8) Not issued solely for the purpose of having the ISA perform contractual procurement or material requisitioning. ISAs must be in a position to manufacture the materials, supplies, and equipment or equipped to perform the bulk of the work or services ordered "in-house." Project Order funds may be used for purchases and contracting incidental to the execution of the order.
- (9) Not issued to fund the mission of an activity to avoid issuing an operating budget.
- (10) Not issued for the sole purpose of education, training, subsistence, storage, printing, laundry, welfare, transportation, travel, or communications.
- (11) Not issued for the primary purpose of continuing the availability of an appropriation beyond its normal expiration date.

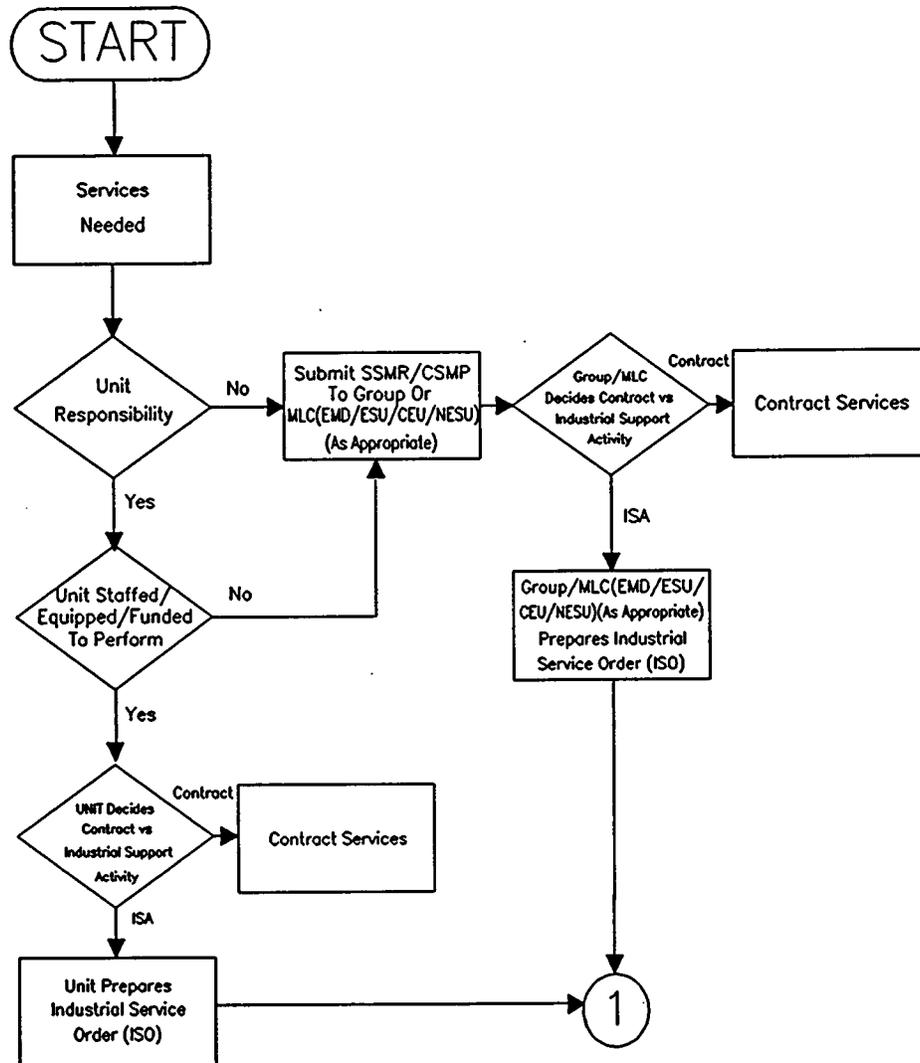
- B. 4. Work/Project Order Decision Aid. Industrial Managers and ISA staffs can use the decision aid shown below to help determine whether an ISO is a Work Order or a Project Order.

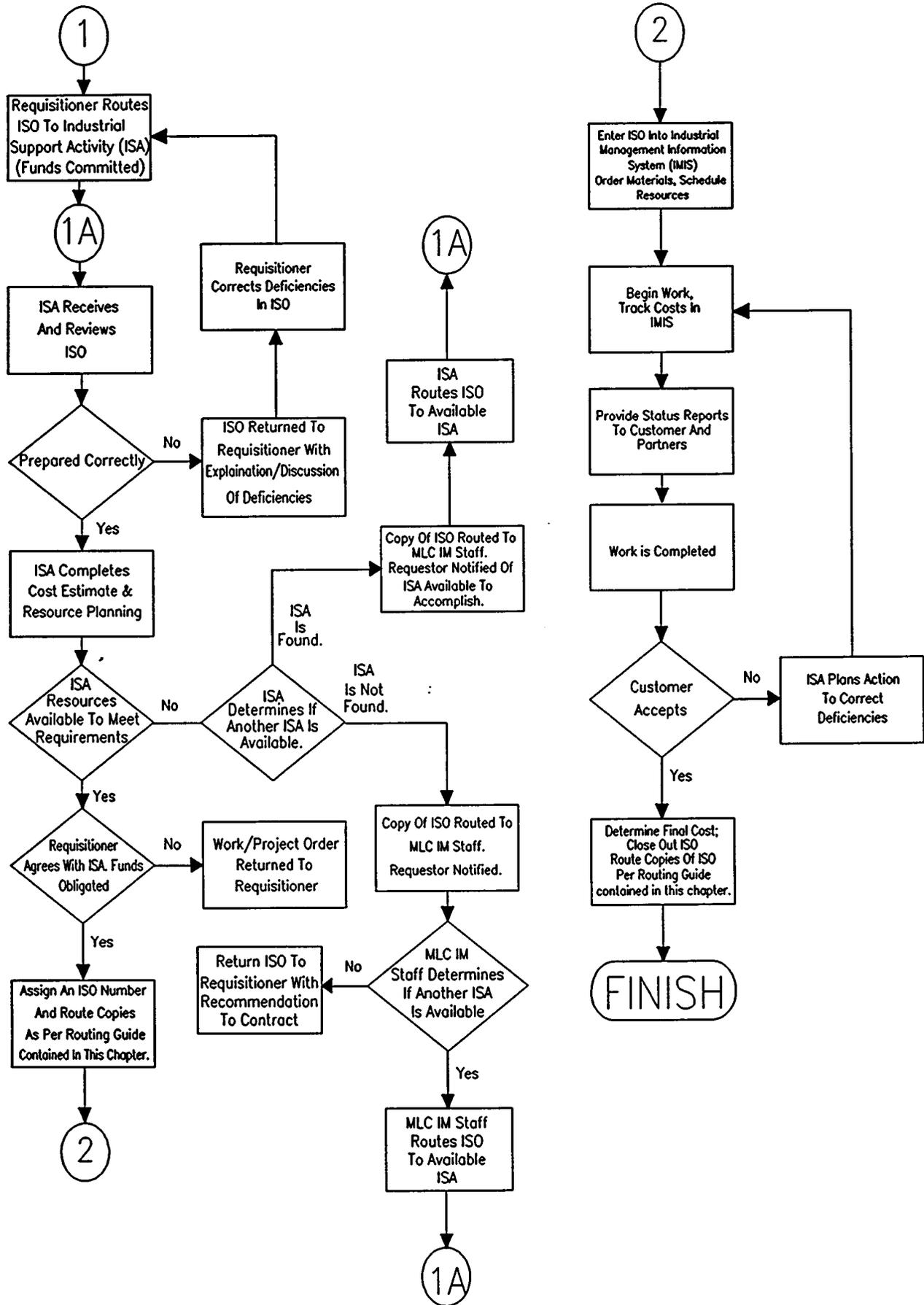
WORK/PROJECT ORDER DECISION AID



B. 5. Industrial Service Order Process.

a. Industrial Service Order Flow. The below flow charts outline steps for a customer to determine if an ISO is appropriate. They also contain the steps an ISA takes to accept and complete an ISO.

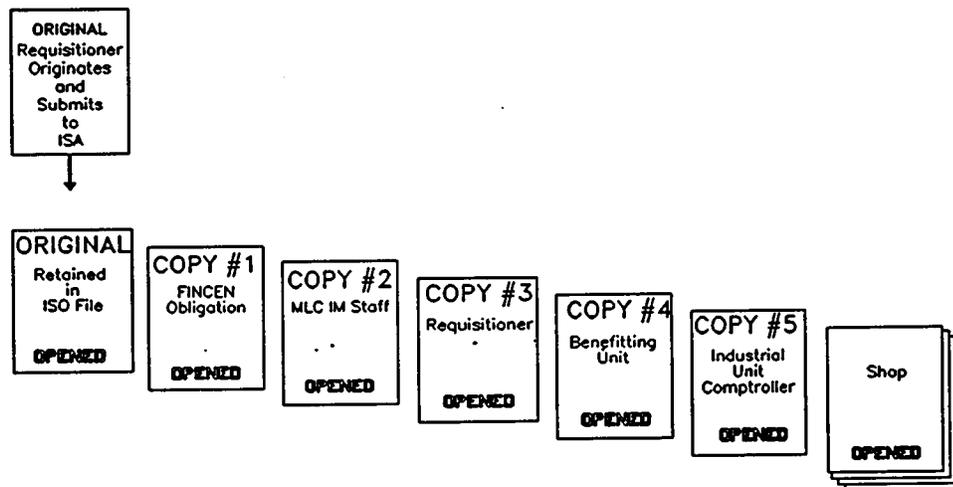




B. 6. b. Industrial Service Order Routing.

- (1) When the requisitioner originates an ISO, it is responsible for the proper completion of all applicable sections of the form. The signed original is then routed to the servicing ISA.
- (2) Once the Industrial Manager receives and approves the properly completed ISO, copies are routed to every partner in the ISO process. Local procedures may dictate alternate routing schemes, however, as a minimum, approved copies must be routed per the routing chart:

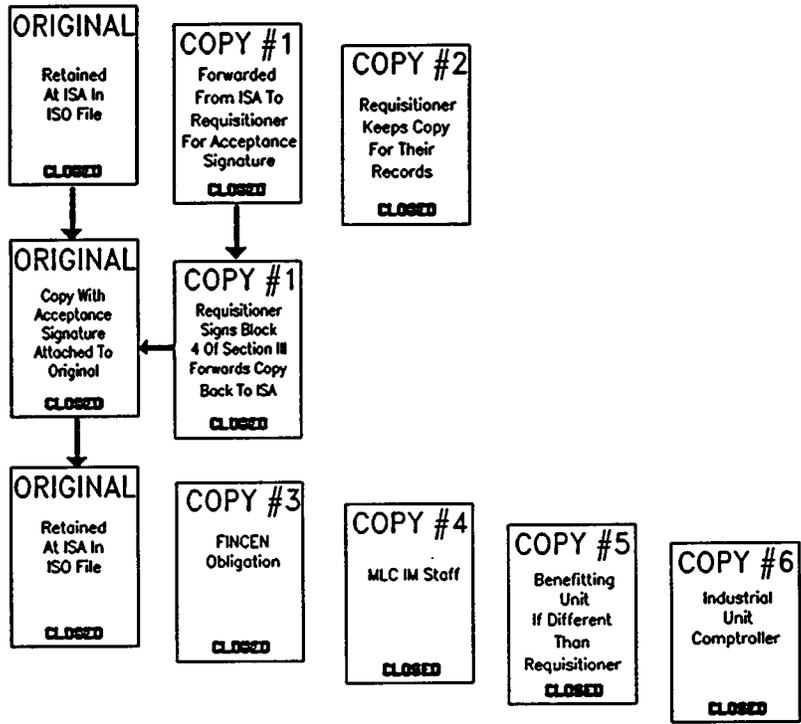
ROUTING CHART FOR INITIATING INDUSTRIAL SERVICE ORDERS



Note: Delete Copy #4 if the Benefitting unit is the same as the Requisitioner.

- (3) Once all work/service is complete, the Industrial Manager takes steps to close out the ISO from the list of active orders.
- (4) Local procedures may dictate alternate routing schemes, however, as a minimum, completion copies must be routed as indicated:

ROUTING CHART FOR CLOSING INDUSTRIAL SERVICE ORDERS



Note: Copy #1 is filed with the Original ISO.

- B. 7. Industrial Service Order Form. The ISO form is part of the Coast Guard's standard forms library in Forms Plus and is in the Catalog of Forms.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG 3103 (REV.7-83)	<h1 style="margin:0;">INDUSTRIAL SERVICE ORDER</h1>	ISO DOCUMENT NUMBER _____ INDUSTRIAL ACCOUNT _____	PROJECT ORDER <input type="checkbox"/> WORK ORDER <input type="checkbox"/>
SECTION I. - FOR COMPLETION BY REQUISITIONER			
1. UNIT RECEIVING SERVICES OR PRODUCTS / OPFAC _____		2. DATE SERVICES REQUIRED _____	
3. DESCRIPTION OF WORK TO BE PERFORMED _____		4. ISO TITLE (Limited to 20 Characters) _____	
		5. CSMP/SSMR ATTACHED <input type="checkbox"/> YES <input type="checkbox"/> NO	
6. MATERIALS STATUS <input type="checkbox"/> ON BOARD <input type="checkbox"/> TO BE ORDERED BY _____ <input type="checkbox"/> ORDERED, DELIVERY BY _____		7. UNIT ASSISTANCE AVAILABLE _____	
8. ENCLOSURES/REFERENCES _____		9. UNIT INSPECTION REQUESTED <input type="checkbox"/> YES <input type="checkbox"/> NO	
10. REQUISITIONER (NAME/TITLE/PHONE NUMBER) _____	11. REQUISITIONING UNIT NAME/OPFAC _____	12. REQUISITIONER'S ESTIMATE _____	
13. FUNDING AUTHORIZATION TO COMMIT FUNDS _____	14. ACCOUNTING DATA _____	15. DATE AUTHORIZED _____	
SECTION II. - FOR INDUSTRIAL SUPPORT ACTIVITY USE ONLY			
1. COST BREAKDOWN	ESTIMATE	ACTUAL	COST TO UNIT
a. DIRECT LABOR HOURS (Rows a, b and c are not charged to Coast Guard units)			
b. DIRECT LABOR COST			
c. OVERHEAD COST			
d. DIRECT LABOR OVERTIME HOURS			
e. DIRECT LABOR OVERTIME COST			
f. MATERIAL COST			
g. TRAVEL COST			
h. OTHER COST			
i. TOTAL COST			
2. EST START DATE _____	3. EST COMPLETION DATE _____	4. INDUSTRIAL ACTION <input type="checkbox"/> ACCEPT <input type="checkbox"/> REJECT (SEE COMMENTS)	This order is placed in accordance with provisions of 14 U.S.C. 151 or 31 U.S.C. 1535. Work to be performed and material to be procured pursuant by this order are properly chargeable to the appropriation or other accounts indicated. If the Requisitioner Estimate and the ISA Estimate differ, I certify the Requisitioner has been notified and agrees with obligating the ISA Estimated Amount.
5. WORK CATEGORY _____	6. OBLIGATION APPROVED BY _____		
SECTION III. - ISO DISPOSITION			
1. COMMENTS _____	2. COMPLETED BY _____		3. DATE COMPLETED _____
	4. ACCEPTED BY _____		5. DATE ACCEPTED _____
			Detailed Cost Report Available Upon Request

PREVIOUS EDITION IS OBSOLETE

Instructions for completing the ISO form are on page two of the form.

B. 8. Industrial Service Order Instructions.

a. Glossary of Terms.

- (1) Requisitioner. Unit responsible for obligating funds to complete the ISO. May also be the Benefiting Unit.
- (2) Benefiting Unit. Unit which will benefit directly from services provided.

b. General Instructions. The below listed form items are mandatory, unless otherwise stated.

Top of form - Information filled in by the ISA after the ISO is received from the requisitioner.

- (1) Industrial Service Order (ISO) Document Number. The ISA assigns this number. The number tracks each ISO within the Industrial Management Information System (IMIS) and documents the transaction within the Coast Guard's Large Unit Financial System (LUFS). The criteria for creating ISO Numbers is in the Accounting Chapter of this manual.
- (2) Industrial Account. The ISA assigns this account. It represents the ISA Program Element within LUFS that is credited by the obligation of the ISO.
- (3) Project Order/Work Order. This block shows whether the ISO is a Project Order or a Work Order.

Section I - Information filled in by the Requisitioner prior to forwarding to the servicing ISA.

- (4) Item 1 - Unit Receiving Services or Products/OPFAC. Official U.S. Coast Guard Long-Title and OPFAC of benefiting unit.
- (5) Item 2 - Date Services Required. Date by which the requisitioner needs the service(s) accomplished by.
- (6) Item 3 - Description of Work to be Performed. Complete, detailed description of the tasks necessary to complete the requested service(s). Provide sufficient detail for ISA staff to prepare estimate and complete service(s) with little or no additional clarification.
- (7) Item 4 - ISO Title. Provide a title that is unique and will easily identify this ISO; limited to 20 characters.

- B. 8. b. (8) Item 5 - CSMP/SSMR Attached. A copy of a properly approved CSMP/SSMR is submitted with the ISO when required by naval engineering/civil engineering directives.
- (9) Item 6 - Material Status. Tell the ISA of the status of materials to be provided by requesting/benefiting unit. If material is being provided, specific amounts and types of material are listed on an attached sheet.
- (10) Item 7 - Unit Assistance Available. If unit assistance is available, describe the specific portions of work that will be completed by the unit. Include trades/ratings of personnel available.
- (11) Item 8 - Enclosures/References. A listing of enclosures or attachments accompanying the ISO.
- (12) Item 9 - Unit Inspection Requested. Notification by the requisitioner that the benefiting unit will be responsible for inspecting work in progress and completed work.
- (13) Item 10 - Requisitioner (Name/Phone Number). Representative of requisitioner available to answer specific questions about the work.
- (14) Item 11 - Requisitioning Unit Name/OPFAC). Official U.S. Coast Guard Long-Title and OPFAC of requisitioning unit.
- (15) Item 12 - Requisitioners Estimate. Total cost estimated by the requisitioner committed for accomplishment of the work to be performed.
- (16) Item 13 - Funding Authorization To Commit Funds. Signature of individual authorized to commit requisitioner's funds.
- (17) Item 14 - Unit Accounting Data. Requisitioner's accounting string.
- (18) Item 15 - Date Approved. Date requisitioner authorizes funds committed for the ISO.

Section II - Information filled in by the ISA after the ISO is received from the requisitioner and the estimate is completed, and after the ISO is completed.

- B. 8. b. (19) Item 1 - Cost Breakdown. Estimate - ISA's estimated cost breakdown for items (d) through (i) for the ISO. Actual - ISA's actual cost breakdown for items (a) through (i) for completed ISO. Cost to Unit - ISA's actual cost breakdown for items (d) through (i) for the completed ISO. These items are chargeable to the requisitioner.
- (20) Item 1.a - Direct Labor Hours. Total Direct Labor Hours to complete the ISO. *
- (21) Item 1.b - Direct Labor Cost. Total Direct Labor Cost to complete the ISO. *
- (22) Item 1.c - Overhead Cost. Total cost to fund the ISA's overhead expenses incurred during completion of the ISO. *
- * **Cost to Unit:** These costs are not charged to Coast Guard Units, however they are charged to other government agencies that request services.
- (23) Item 1.d - Direct Labor Overtime Hours. Total Direct Labor Overtime Hours to complete the ISO.
- (24) Item 1.e - Direct Labor Overtime Cost. Total Direct Labor Overtime Cost to complete the ISO.
- (25) Item 1.f - Material Cost. Total cost to fund direct materials necessary to complete the ISO.
- (26) Item 1.g - Travel Cost. Travel costs to complete the ISO.
- (27) Item 1.h - Other Cost. Additional costs to complete the ISO.
- (28) Item 1.i - Total Cost. For the **Estimate Column** add items 1.e through 1.h (1.e+1.f+1.g+1.h) to indicate the amount obligated on the service order. For the **Actual Column** add items 1.b, 1.c, and 1.e through 1.h (1.b+1.c+1.e+1.f+1.g+1.h). For the **Cost to Unit Column** add items 1.e through 1.h (1.e+1.f+1.g+1.h) to indicate the amount billed to the requisitioner to complete the service order.
- (29) Item 2 - Estimated Start Date. Estimated date ISA will start work.
- (30) Item 3 - Estimated Completion Date. Date ISA will complete all services requested in block 3 (Description of Work to be Performed).
- (31) Item 4 - Industrial Action. Notification by the ISA that they will accept the ISO. Comments are required on rejected ISO's.

B. 8. b. (32) Item 5 - Work Category. Work is categorized as emergency or routine. Emergency services must be deemed by an operational commander to be completed quickly. A CASREP or a message stating the nature of emergency assistance required are attached to the ISO. Routine services are scheduled at the end of the current backlog.

(33) Item 6 - Obligation Approved By. Industrial Manager's Signature signifying that the ISO has been accepted. If the requisitioner's estimate and the ISA's estimate differ, then the Industrial Manager certifies the requisitioner has been notified of the difference and the requisitioner agrees to obligating the ISA estimated amount.

(34) Item 7 - Date Approved. Date ISA accepts the ISO and approves the ISO.

Section III - ISO Disposition (Used by Requisitioner, Benefiting Unit, and ISA). Information is filled in by the Requisitioner, Benefiting Unit, and the ISA after the ISO is received from the requisitioner and the estimate is completed, or after the ISO is completed.

(35) Item 1 - Comments. Comments are required from the Industrial Manager whenever an ISO is rejected. Customers use this section to make comments at acceptance of services.

(36) Item 2 - Completed By. Signature of ISA representative authorized to report a complete ISO signifying that all work is finished and subject to inspection.

(37) Item 3 - Date Completed. Date ISO reported complete by an authorized representative of the ISA organization.

(38) Item 4 - Accepted By. Signature of the requisitioner (or a representative) accepting that the ISO is complete in accordance with the requirements under "Description of Work to be Performed."

(39) Item 5 - Date Accepted. Date the requisitioner accepts that the services have been performed satisfactorily.

B. 9. Examples.

a. CASREP Example.

P 011100Z DEC 92
FM USCGC MORRO BAY
TO CCGDFIVE PORTSMOUTH VA//RE/OAN/OPC//
COMCOGARD MLC LANT NEW YORK NY//V/VR-1//
INFO COMLANTAREA COGARD NEW YORK NY//AOF//
COGARD SUPCEN BROOKLYN NY
COGARD SUPCEN CURTIS BAY MD
COMDT COGARD WASHINGTON DC//G-NIO//
COGARD NESU PORTSMOUTH VA
COGARD SUPRTCEN PORTSMOUTH VA
AIG SIX EIGHT FOUR THREE
ACCT CG-W2GERC
BT
UNCLASS VOL CCN VOL CCN
MSGID/CASREP/WTGB 106 MORRO BAY/300//
POSIT/CURTIS BAY MD/011100ZDEC92//
CASUALTY/INITIAL/92010/CDIE-NO. 1 MDE LUBE OIL
STRAINER HOUSING//
EIC:NONE/CAT:2//
AMPN/CRACKED WELD IS LEAKING LUBE AT APPROX. 1 QT.
PER HOUR.//
ESTIMATE/112000ZDEC92//
ASSIST/OTHER//
PARTSID/NONE//
RMKS/ REQ NESU PORTSMOUTH ARRANGE WITH SUPRTCEN
PORTSMOUTH INDUSTRIAL FOR EMERGENCY REPAIR OF CRACKED
WELD. FUNDS ARE AVAILABLE, NOT TO EXCEED \$200.00 AND
INDUSTRIAL IS AUTHORIZED TO PROCEED AS SOON AS VESSEL
IS MOORED AT SUPRTCEN PORTSMOUTH. IN ORDER TO AVERT
FAILED WELD AND OIL SPRAY, NO. 1 MDE WILL ONLY BE
USED IN AN EMERGENCY, OR DURING MANEUVERING AND
DOCKING.//
BT

b. Message Request.

P 011100Z DEC 92
FM COGARD LORSTA KURE
TO COGARD BASE HONOLULU HI
INFO CCGDFOURTEEN HONOLULU HI//OAN//
COGARD CEU HONOLULU HI
ACCT CG-W2GERC
BT
UNCLAS //N011014//
SUBJ: EMERGENCY ASSISTANCE
1. REQ BASE HONOLULU PROVIDE EMERGENCY TECHNICAL
ASSISTANCE TO ASSIST STATION PERSONNEL IN THE REPAIR
OF #2 REFER COMPRESSOR. FUNDS ARE AVAILABLE, NOT TO
EXCEED \$500.00 AND INDUSTRIAL IS AUTHORIZED TO
PROCEED.
BT

B. 9. c. Industrial Service Order - Work Order.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG 3103 (REV. 7-93)	<h1 style="margin:0;">INDUSTRIAL SERVICE ORDER</h1>	ISO DOCUMENT NUMBER 3193W10013921 INDUSTRIAL ACCOUNT 2/1/X03/4BN/38/0/JC/47000/2544	PROJECT ORDER <input type="checkbox"/> WORK ORDER <input checked="" type="checkbox"/>
SECTION I. - FOR COMPLETION BY REQUISITIONER			
1. UNIT RECEIVING SERVICES OR PRODUCTS / OPFAC Base Honolulu / 47000		2. DATE SERVICES REQUIRED 09/30/93	
3. DESCRIPTION OF WORK TO BE PERFORMED		4. ISO TITLE (Limited to 20 Characters) Crane Service	
Provide Crane Service at Base Honolulu that can't be reasonably charged to another Industrial Service Order.			
6. MATERIALS STATUS <input type="checkbox"/> ON BOARD <input type="checkbox"/> TO BE ORDERED BY _____ <input type="checkbox"/> ORDERED, DELIVERY BY _____		7. UNIT ASSISTANCE AVAILABLE None	
8. ENCLOSURES/REFERENCES None		9. UNIT INSPECTION REQUESTED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
10. REQUISITIONER (NAME/TITLE/PHONE NUMBER) I.E. Supervisor, 999-9999		11. REQUISITIONING UNIT NAME/OPFAC Base Honolulu / 47000	
13. FUNDING AUTHORIZATION TO COMMIT FUNDS I.M. Manager		14. ACCOUNTING DATA 2/14/301/4BN/30/0/AH/47000/2571	
		12. REQUISITIONER'S ESTIMATE 2,000	
		15. DATE AUTHORIZED 10/01/92	
SECTION II. - FOR INDUSTRIAL SUPPORT ACTIVITY USE ONLY			
1. COST BREAKDOWN		ESTIMATE	ACTUAL
			COST TO UNIT
a. DIRECT LABOR HOURS	(Rows a, b and c are not charged to Coast Guard)		1,500.00
b. DIRECT LABOR COST			22,500.00
c. OVERHEAD COST	(units)		22,500.00
d. DIRECT LABOR OVERTIME HOURS		0	0
e. DIRECT LABOR OVERTIME COST		0	0
f. MATERIAL COST		2,000.00	1,923.00
g. TRAVEL COST		0	0
h. OTHER COST		0	0
i. TOTAL COST		2,000.00	46,923.00
2. EST START DATE 10/01/92	3. EST COMPLETION DATE 09/30/93	4. INDUSTRIAL ACTION <input checked="" type="checkbox"/> ACCEPT <input type="checkbox"/> REJECT (SEE COMMENTS)	
5. WORK CATEGORY Routine		6. OBLIGATION APPROVED BY I. M. Manager	
		7. DATE APPROVED 10/01/92	
SECTION III. - ISO DISPOSITION			
1. COMMENTS		2. COMPLETED BY I.E. Supervisor	3. DATE COMPLETED 09/30/93
		4. ACCEPTED BY I.M. Manager	5. DATE ACCEPTED 09/30/93
Detailed Cost Report Available Upon Request			

PREVIOUS EDITION IS OBSOLETE

B. 9. d. Industrial Service Order - Project Order.

DEPARTMENT OF TRANSPORTATION U.S. COAST GUARD CG 3103 (REV.7-93)	<h1 style="margin:0;">INDUSTRIAL SERVICE ORDER</h1>	ISO DOCUMENT NUMBER 3193P60013921 INDUSTRIAL ACCOUNT 2/1/X03/4BN/38/0/JC/47000/2544	PROJECT ORDER <input checked="" type="checkbox"/> WORK ORDER <input type="checkbox"/>	
SECTION I. - FOR COMPLETION BY REQUISITIONER				
1. UNIT RECEIVING SERVICES OR PRODUCTS / OPFAC STA Little Creek/30277		2. DATE SERVICES REQUIRED 02/15/93		
3. DESCRIPTION OF WORK TO BE PERFORMED		4. ISO TITLE (Limited to 20 Characters) Renovate Crews Qtrs		
Remove existing panelling from crews quarters and install new panelling. Install new mouldings.				
			5. CSMP/SSMR ATTACHED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
6. MATERIALS STATUS <input type="checkbox"/> ON BOARD <input type="checkbox"/> TO BE ORDERED BY _____ <input type="checkbox"/> ORDERED, DELIVERY BY _____		7. UNIT ASSISTANCE AVAILABLE None		
8. ENCLOSURES/REFERENCES Drawing 567050		9. UNIT INSPECTION REQUESTED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		
10. REQUISITIONER (NAME/TITLE/PHONE NUMBER) I. M. SMITH, XO, 999-9999	11. REQUISITIONING UNIT NAME/OPFAC CEU Cleveland/51282	12. REQUISITIONER'S ESTIMATE 1500.00		
13. FUNDING AUTHORIZATION TO COMMIT FUNDS I. M. SMITH	14. ACCOUNTING DATA 2/32/301/132/43/0/AH/30277/2544	15. DATE AUTHORIZED 11/01/92		
SECTION II. - FOR INDUSTRIAL SUPPORT ACTIVITY USE ONLY				
1. COST BREAKDOWN		ESTIMATE	ACTUAL	COST TO UNIT
a. DIRECT LABOR HOURS (Rows a, b and c are not charged to Coast Guard units)			240.00	0
b. DIRECT LABOR COST			4800.00	0
c. OVERHEAD COST			4800.00	0
d. DIRECT LABOR OVERTIME HOURS		0	0	0
e. DIRECT LABOR OVERTIME COST		0	0	0
f. MATERIAL COST		1500.00	1400.00	1400.00
g. TRAVEL COST		0	0	0
h. OTHER COST		0	0	0
i. TOTAL COST		1500.00	11000.00	1400.00
2. EST START DATE 01/15/93	3. EST COMPLETION DATE 02/01/93	4. INDUSTRIAL ACTION <input checked="" type="checkbox"/> ACCEPT <input type="checkbox"/> REJECT (SEE COMMENTS)		This order is placed in accordance with provisions of 14 U.S.C. 151 or 31 U.S.C. 1535. Work to be performed and material to be procured pursuant by this order are properly chargeable to the appropriation or other accounts indicated. If the Requisitioner Estimate and the ISA Estimate differ, I certify the Requisitioner has been notified and agrees with obligating the ISA Estimated Amount.
5. WORK CATEGORY Routine	6. OBLIGATION APPROVED BY I. M. Manager	7. DATE APPROVED 11/10/92		
SECTION III. - ISO DISPOSITION				
1. COMMENTS		2. COMPLETED BY I. F. Carpenter	3. DATE COMPLETED 02/05/93	
		4. ACCEPTED BY I. M. OIC	5. DATE ACCEPTED 02/05/93	
				Detailed Cost Report Available Upon Request

PREVIOUS EDITION IS OBSOLETE

CHAPTER 3

ACCOUNTING

Contents

A. Management Overview

1. Discussion
2. Industrial Support Activity Revolving Fund

B. Technical Section

1. Industrial Service Order (ISO)
 2. ISO Log
 3. ISO Flow
 4. Industrial Revolving Fund
 5. Industrial Management Information System (IMIS)
 6. IMIS Desk Top Procedures
-

A. Management Overview.

1. Discussion. This chapter focuses on the accounting portion of financial management. Financial management is an important element in the proper operation of an industrial support activity (ISA). Financial management is often incorrectly thought to be synonymous with accounting. Accounting is primarily involved with data gathering and cost distribution. Accounting data is only one aspect of financial management, which includes analysis, planning and control of the operations. Budgeting and production management will be addressed in other chapters of this manual.
2. Industrial Support Activity Revolving Fund.
 - a. Statutory Authority. The authority for an ISA to perform reimbursable work is an accepted industrial service order (ISO).
 - b. Administration and Control.
 - (1) Commandant (G-ES) is responsible for the oversight and management of the Coast Guard ISA Revolving Fund. The Commanding Officers of units designated as Industrial Support Activities are responsible for the administration, control, and accountability of their individual program element.
 - (2) Industrial Support Activities using the General Accounting Package® (GAP) and Walden Software Job Cost as their Standard Cost Accounting Systems are authorized to perform work via accepted ISOs (Work

A. 2. b. (2) (cont'd)

Order or Project Order) from the requesting unit. Industrial Support Activities will use GAP® (Large Industrial Support Activity) or Walden Software Job Cost (Small ISA) as the standard cost accounting system. Data sent to the FINCEN will be downloaded to DAFIS for posting to the affected industrial accounting ledger. The Finance Center will only accept Revolving Fund transactions received from these cost accounting systems.

B. Technical Section.

1. Industrial Service Order. Any Coast Guard unit or staff, with authority for obligating government funds can request services from an ISA. The authority for an ISA to perform an ISO is the Reimbursable Economy Act Order (Industrial Work Order) or the Interagency Project Order (Industrial Project Order). Economy Act orders are valid through completion of work, or until the ordering appropriation expires, whichever occurs first (as referenced in Principles of Federal Appropriations Law 6-16 through 6-21). Interagency Project Orders are valid through completion of the work in the same manner as funds cited in contracts or orders placed with commercial enterprises. However, the life of Coast Guard Industrial Project Orders will not exceed more than two years from the date opened. Funds so designated remain available for completion regardless of the date the funds cited on the orders expire for obligation purposes (as referenced in Principles of Federal Appropriations Law 7-27). A customer's funds are obligated once an ISO for services is approved by an ISA. This is much the same as obligating funds in any commercial procurement. Refer to the Requesting Services Chapter for further information on ISO funding requirements and restrictions. The ISO contains information that is used in the data fields of the job cost accounting system. Refer to page 2-14 for an example of an ISO. The data elements are as follows:

a. Industrial Service Order Document Number. The ISA assigns this number. The number tracks each ISO within the Industrial Management Information System (IMIS) and documents the transaction within the Coast Guard's Large Unit Financial System (LUFS).

B. 1. a. (1) The ISO Number is an abbreviated 9 character alphanumeric portion of the ISO Document Number.

EXAMPLE: P60013921

HOW TO CREATE AN ISO NUMBER:

1st digit ISO#.. - P = Project Order
W = Work Order

2nd digit ISO#.. - Funding Source
1 = AFC 30 Aids to Navigation
2 = AFC 30 Electronics
3 = AFC 30 Naval
4 = AFC 30 Civil
5 = AFC 42
6 = AFC 43
7 = AFC 45
8 = AFC 80 and AFC 00 (AC&I)

3rd thru 5th.... - Sequential Id Number (001-999)
digit ISO#

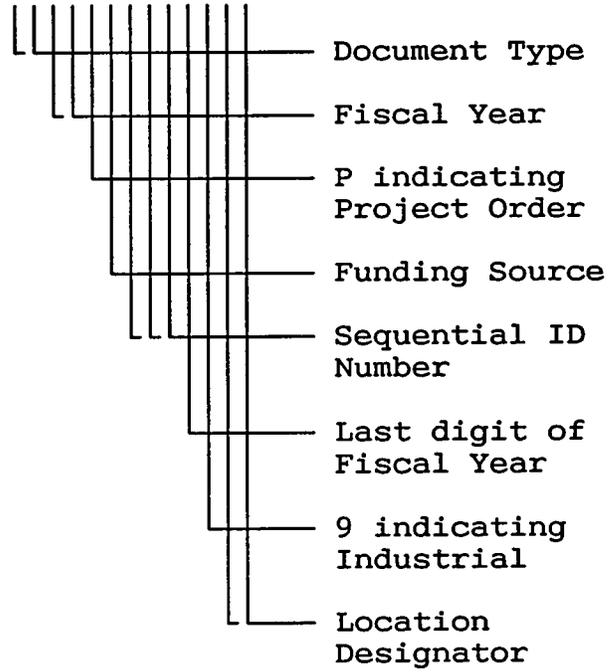
6th digit ISO#.. - Last digit of the fiscal year

7th digit ISO#.. - Designates Industrial
9 = Industrial

8th and 9th..... - Location Designator
digit ISO#
21 = SUPRTCEN Boston
22 = Base South Portland, ME
23 = Base South West Harbor, ME
24 = Group Woods Hole, MA
25 = Base St. Louis, MO
26 = SUPRTCEN New York, NY
27 = SUPRTCEN Portsmouth, VA
28 = Base Miami, FL
29 = Base Charleston, SC
30 = Base San Juan, PR
31 = Base Mayport, FL
32 = SUPRTCEN New Orleans, LA
33 = Base Ft. Macon, NC
34 = Base Mobile, AL
35 = Base Detroit, MI
36 = Base Milwaukee, WI
37 = Base Sault Ste Marie, MI
38 = SUPRTCEN Alameda, CA
39 = SUPRTCEN San Pedro, CA
40 = Group Baltimore, MD
41 = Base Honolulu, HA
42 = Base Ketchikan, AL

B. 1. a. (2) The ISO Document Number is the 13 digit accounting document number used in LUFS and DAFIS.

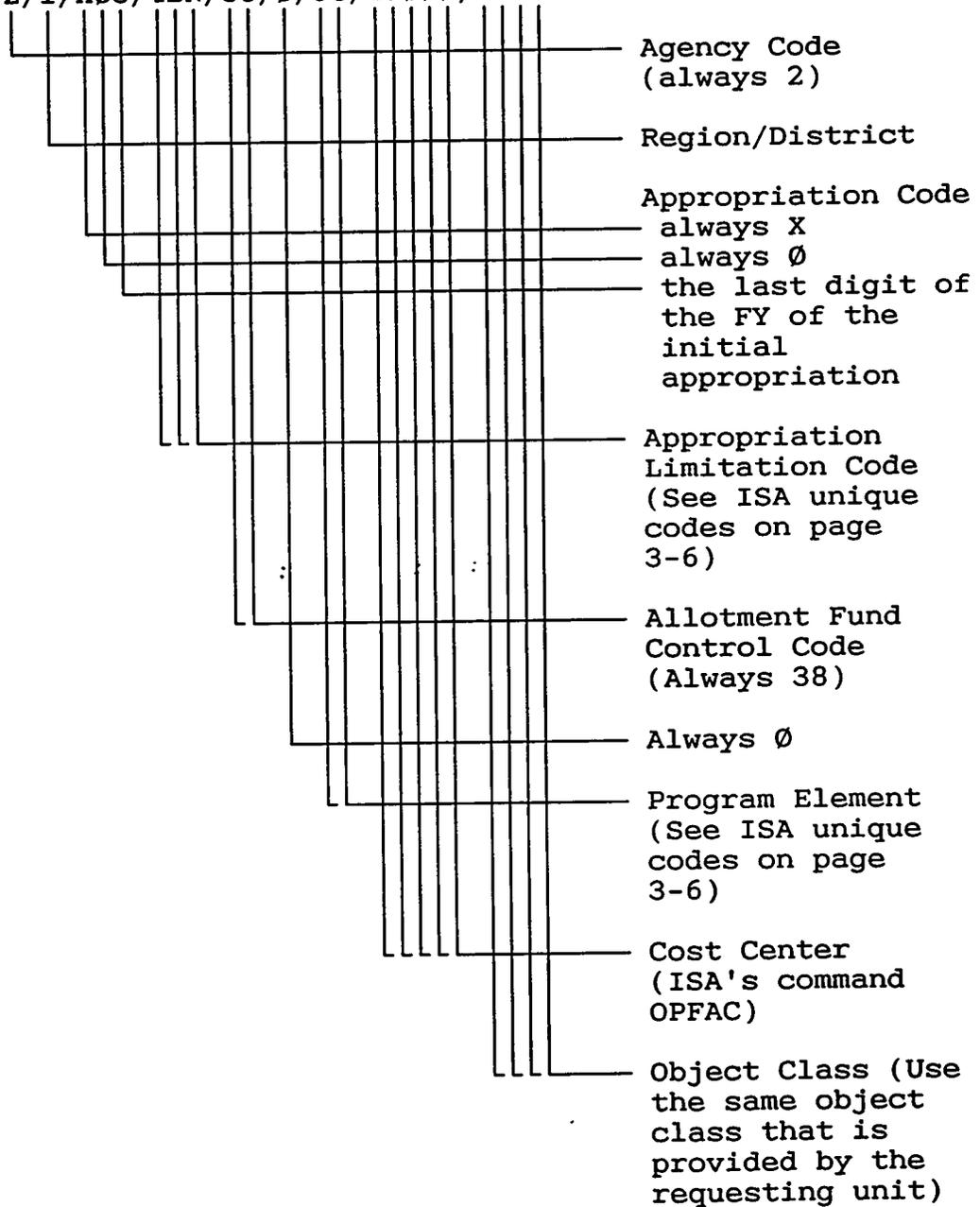
EXAMPLE: 3193P60013921



B. 1. b. Industrial Account. The ISA assigns this account number. It represents the ISA's accounting information for their revolving fund and identifies the ISA's account to be credited by the obligation of the ISO. The methodology for account numbers is as follows and is explained in detail in the FINCEN SOP:

EXAMPLE:

2/1/X03/4BN/38/0/JC/47000/2544



B. 1. b. (cont'd)

1. Appropriation Limitation Code List:
2. Program Element List:

1.	2.	Location
4BN	JC	= SUPRTCEN Boston
4SP	BF	= Base South Portland, ME
4SW	AA	= Base South West Harbor, ME
4WH	DE	= Group Woods Hole, MA
4SL	BB	= Base St. Louis, MO
4NY	JH	= SUPRTCEN New York, NY
4PM	JL	= SUPRTCEN Portsmouth, VA
4MA	HB	= Base Miami, FL
4CH	NB	= Base Charleston, SC
4SJ	WB	= Base San Juan, PR
4MP	PB	= Base Mayport, FL
4NR	JM	= SUPRTCEN New Orleans, LA
4FM	SF	= Base Ft. Macon, NC
4MB	NM	= Base Mobile, AL
4DT	55	= Base Detroit, MI
4MW	50	= Base Milwaukee, WI
4SM	53	= Base Sault Ste Marie, MI
4AL	WA	= SUPRTCEN Alameda, CA
4PD	SP	= SUPRTCEN San Pedro, CA
4BL	SB	= Group Baltimore, MD
4HL	98	= Base Honolulu, HA
4KT	BD	= Base Ketchikan, AL

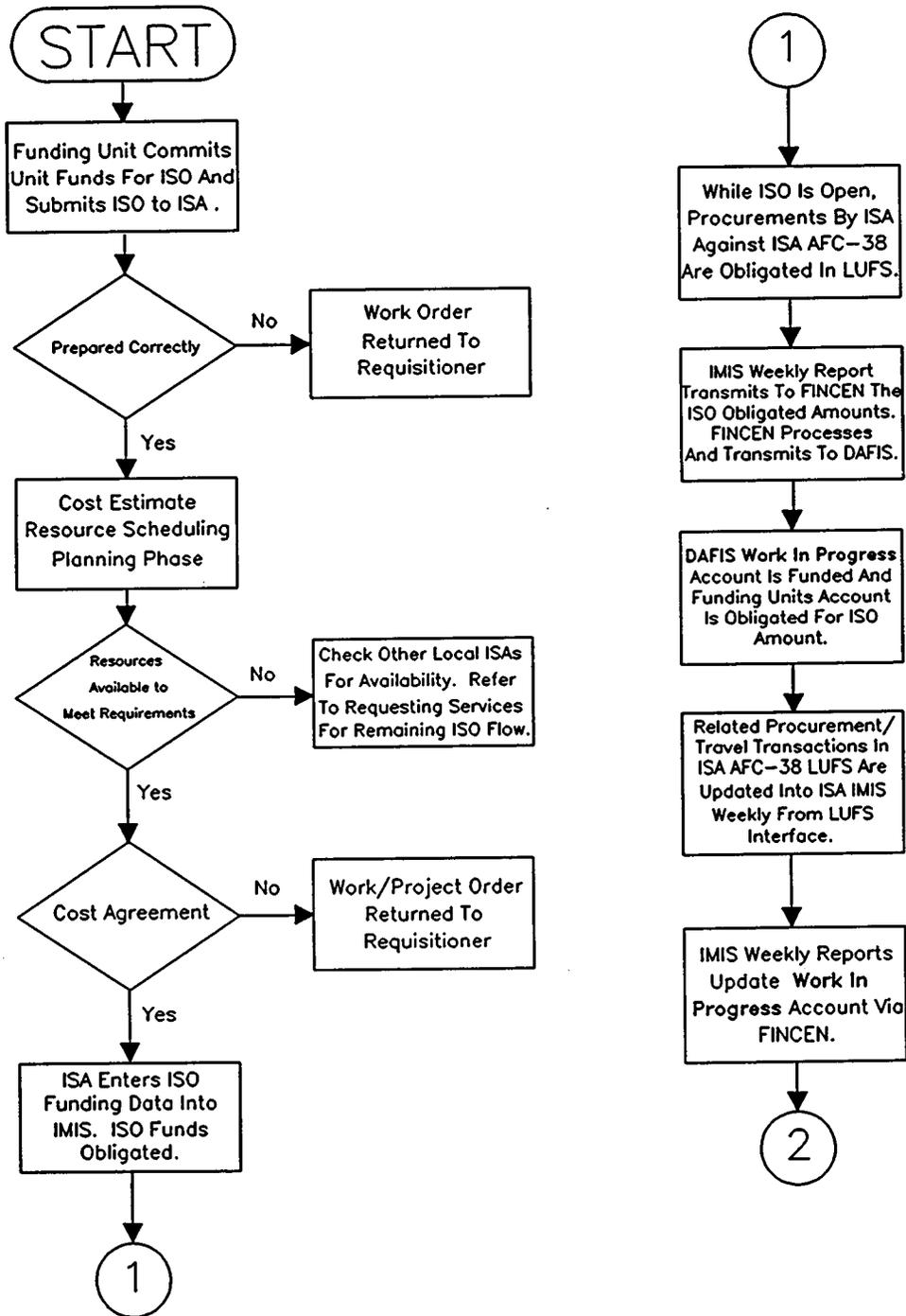
- c. Unit Receiving Services or Products/OPFAC. Official U.S. Coast Guard Long-Title and OPFAC of unit requesting services.
- d. Date Required. Date the requisitioner needs the service(s) accomplished by.
- e. ISO Title. Unique title that easily identifies the ISO.
- f. Requisitioning Unit Name/OPFAC. Official U.S. Coast Guard Long-Title and OPFAC of unit requesting services.
- g. Requisitioner Estimate. Total cost estimated by the requisitioner committed for accomplishment of the work to be performed.
- h. Accounting Data. Requisitioner's accounting string. Necessary for requisitioner's funds to be obligated to an ISA.

- B. 1. i. Estimated Start Date. Date ISA will start actual on-site work.
- j. Estimated Completion Date. Date ISA will complete all services requested.
- k. Date Completed. Date ISO reported complete.
2. ISO Log. Each ISA will maintain a log to control ISO numbers. The purpose of this log (Industrial Service Order Log) is to record the receipt of incoming ISOs. As a minimum the following items are maintained in the log: Funding Unit for the ISO, date received and ISO number assigned.
3. ISO Flow. After the ISO is entered into the Industrial Service Order Log, it is reviewed to ensure all required information is included, and it is routed to the Industrial Manager for review. If the ISO is incomplete, contains erroneous information, or if the ISA can not accomplish the work, the work order will be returned to the unit. If the ISO is complete, the Industrial Manager, General Foreman, or Planner/Estimator assigns the Lead Shop. The Lead Shop or Planner/Estimator reviews the description of work and provides a cost estimate. The ISO is returned to the Industrial Manager for cost estimate review. At this point if the requisitioner's estimate agrees with the ISA's estimate, the Industrial Manager can approve the ISO. If the requisitioner's estimate and the ISA's estimate differ, the Industrial Manager must come to an agreed cost with the requisitioner. This agreement can be attained via any means of correspondence, including E-Mail, or telephonically. After the ISO is agreed upon between the Funding Unit and the ISA, the Industrial Manager will approve the ISO. In signing the ISO, the Industrial Manager is certifying that there is an agreement on the ISA's estimated amount with the requisitioner. The ISA's estimated amount is the amount that will be obligated by the requisitioner. An ISO number is created in the accounting system. Copies of the ISO are routed in accordance with the routing scheme contained in the Requesting Services Chapter.
4. Industrial Revolving Fund.
- a. Transaction Flow. The industrial revolving fund utilizes AFC-38 to record transactions in the Coast Guard's accounting system. The flow charts on pages 3-9 and 3-10 depict the transaction flow for a single ISO transaction.

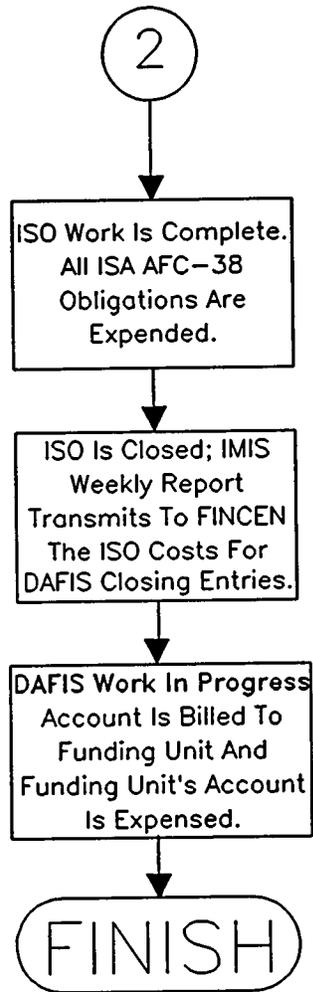
- B. 4. b. Transaction Flow Explanation. An ISO is treated just like other purchase transactions for the Funding Unit. The Funding Unit first enters the transaction into LUFSS as a commitment. After the ISA agrees with the Funding Unit on the amount, the transaction will appear on the unit's PES Report indicating an obligation for the agreed upon amount. This is accomplished via the ISA's FINCEN status report that is sent to the FINCEN on a weekly basis. When the ISO is complete the Funding Unit will see an expenditure on its PES Report for the service orders final cost. ISAs must consult with the Funding Unit and must obtain prior approval of an amendment to the original service order, if the original obligation will be exceeded by 10%.

B. 4. b. (cont'd)

TRANSACTION FLOW CHART



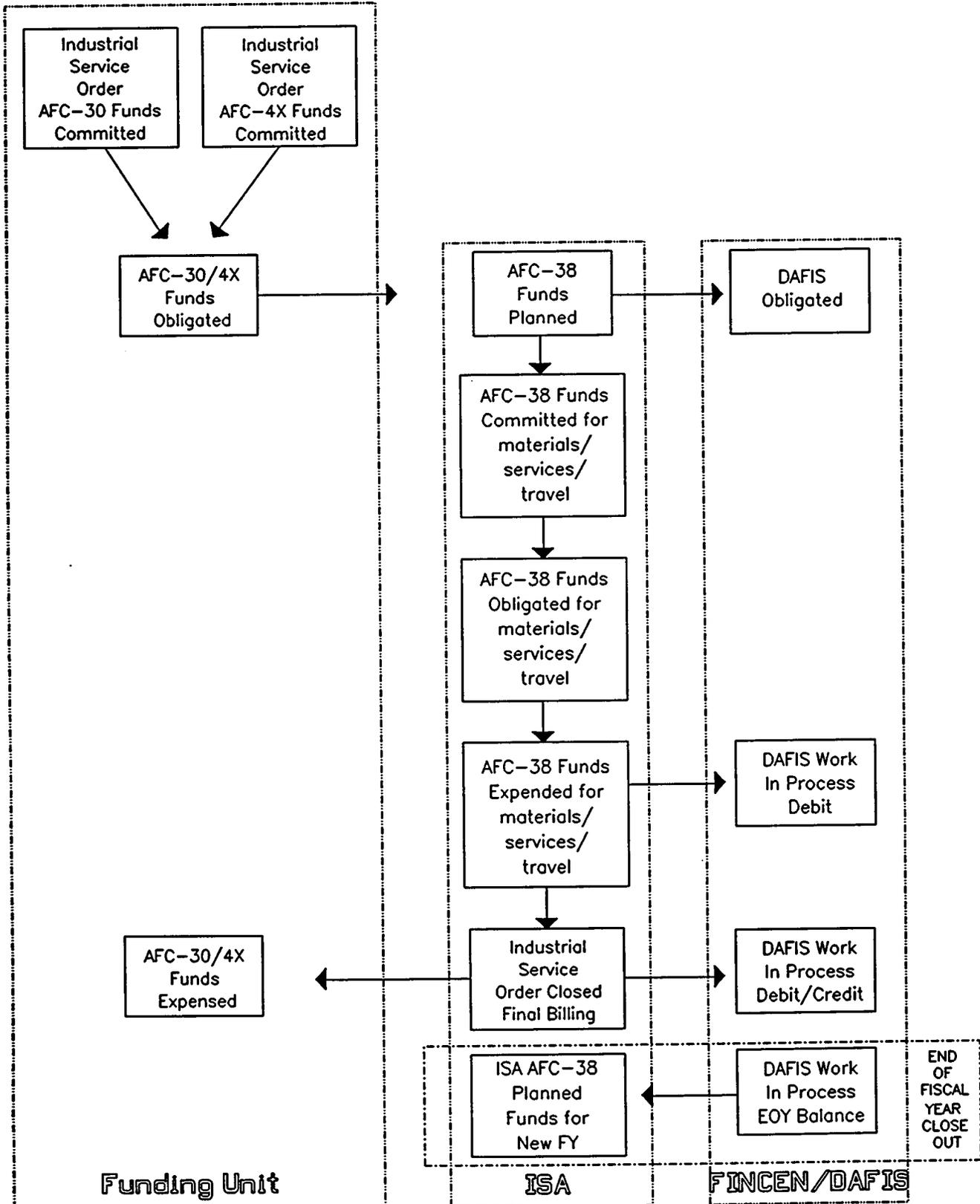
B. 4. b. (cont'd)



B. 4. c. Funding Flow. All service order transactions occur in the industrial support activities AFC-38 account (Refer to the Funding Flow Chart on page 3-12). The following information is to be used in conjunction with the Funding Flow Chart to provide further explanation of the process:

- (1) The weekly FINCEN report generated by the ISA provides information required by FINCEN. This information is processed and data is provided to DAFIS. This ultimately results in an obligation to the Funding Unit. The DAFIS Work In Progress account and the ISA's AFC-38 account are funded for the ISO amount.
- (2) The ISA uses the AFC-38 account for ISO procurements and travel. These transactions are recorded in the ISA's LUFs.
- (3) On the 1st, 3rd and 5th Monday of each month information from the ISA's LUFs, is processed into the ISA's IMIS. As documents are expensed in LUFs and recorded in IMIS, information is sent to the FINCEN in FINCEN Report which is also sent on the 1st, 3rd and 5th Monday. The DAFIS Work In Progress account is updated from the FINCEN Report.
- (4) When a service order is complete and all procurements in support of that order are expensed, the ISO is closed after reconciliation with the ISA's LUFs. Reconciliation is accomplished by comparing the LUFs information (Project Summary Report) with the postings contained in IMIS (FINCEN Report). Closing of the service order will be indicated in the next FINCEN Report and allow for final billing of the Work In Progress account, expenditure for the funding units account, and adjustment to the ISO's AFC-38 account.

FUNDING FLOW CHART



- B. 5. Industrial Management Information System (IMIS). The IMIS consists of several software packages used together to meet management information requirements. The following listed ISAs use the General Accounting Package® (GAP) as their standard job cost accounting system: SUPRTCENS Boston, New York, Portsmouth, and New Orleans, and Bases Miami, Ketchikan, and Honolulu. These locations also use the Walden Software Package Job Cost Main for producing standard reports, transferring of information from a small ISA to a large ISA, retrieval of data from LUFS, and transmittal of data to FINCEN. All other ISAs use the Walden Software Package Job Cost Remote for job cost accounting, producing standard reports, transferring of information from a small ISA to a large ISA, for retrieval of data from LUFS, and transmittal of data to FINCEN. All ISAs use FASPORT software to meet non-standard reporting requirements.
6. IMIS Desk Top Procedures. Desk Top Procedures have been developed to guide personnel in the use of the IMIS software. The procedures are maintained by Commandant (G-ES-3) and are distributed when software upgrades require updates to desktop procedures. The Desk Top Procedures provide detailed information on data entry and the use of IMIS for reporting requirements.

